

# Lodging Information Rates and Changes

October 1, 2007

## Lodging Taxes and Charges

Lodging businesses may be required to report transient rental income, the special hotel/motel taxes, the convention and trade center taxes, and the tourism promotion area charges. These taxes and charges are reported on:

- page 2, under the Lodging section, if you received the *Combined Excise Tax Return*; or
- the *Lodging Addendum*, if you received the *Retailing & Other Activities Return*.

Businesses providing lodging for less than 30 days must report **transient rental income**. Examples of lodging businesses include hotels, motels, bed and breakfasts, vacation rentals, trailer camps, RV parks, and tent campgrounds. Reporting this income allows cities and counties to receive a distribution from the state portion of the retail sales tax. It is not an additional tax.

**Special hotel/motel taxes** may apply to lodging charges. The local rates vary by location (see column "Special Htl/Mtl" on the following rate chart, pages 2-4). The gross taxable income reported under the special hotel/motel tax section should agree with the gross transient rental income reported for each location.

**Convention and trade center taxes** apply to lodging businesses in King County with 60 or more lodging units. Different rates apply within King County locations (see column "Conv Cntr" on the following rate chart, pages 2-4).

King County and Pierce County lodging businesses collect sales tax at two different combined rates depending on the number of lodging units. For more information and special reporting instructions, see the following special notices on our web site:

- **King County Sales and Use Tax Increase Effects on Hotels and Motels** - <http://dor.wa.gov/Docs/Pubs/LocalSalesTaxChng/2001/Kinghm.pdf>

- **Pierce County Special Hotel/Motel Tax Reporting** - <http://dor.wa.gov/Docs/Pubs/LocalSalesTaxChng/2002/PierceCoSpclHotlMotITxInc.pdf>

*The Lodging Rates & Changes table*, beginning on page 2, identifies locations imposing lodging taxes, location codes and tax rates.

**Tourism Promotion Area (TPA) charges** may apply to lodging businesses in participating cities or counties. Different zone rates may apply (see column "TPA" on the following rate chart, pages 2-4). For more information about the Tourism Promotion Area charge please see the Lodging Special Notice for your county, available on our web site at <http://dor.wa.gov>.

**Note:** for local sales and use tax changes this quarter, please see the Local Sales & Use Tax Rates & Changes flyer that was mailed with your return.

To determine the proper rate of local sales tax go to our web site at <http://dor.wa.gov>. You may look up rates by address, or by the mapping feature.

## Special Hotel/Motel Tax Changes

*There are no Special Hotel/Motel Tax Changes this quarter.*

## New Tourism Promotion Area Charges

*There were no additional Tourism Promotion Area Charges this quarter.*

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WASHINGTON STATE DEPARTMENT OF REVENUE  
**LODGING RATES & CHANGES**

October 1, 2007

(Tax rates are updated quarterly. Please go to our web site at <http://dor.wa.gov> for current rates)

Note: For footnote information, please see the bottom of page 4.

LOCATION		LODGING				LOCATION		LODGING									
County/City	Loc. Code No.	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Cntr (5)	TPA (3)	County/City	Loc. Code No.	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Cntr (5)	TPA (3)						
<b>ADAMS</b>																	
Unincorp. Areas	0100	.076	.02			<b>FRANKLIN (cont.)</b>											
Hatton	0101	.076	.02			Unincorp. P.T.B.A.*	1111	.083	.02								
Lind	0102	.076	.02			Connell	1101	.077	.02								
Othello	0103	.076	.02			Kahlotus	1102	.077	.02								
Ritzville	0104	.076	.02			Mesa	1103	.077	.02								
Wash Tucna	0105	.076	.02			Pasco	1104	.083	.02		1.50						
<b>ASOTIN</b>																	
Unincorp. Areas	0200	.072	.02			<b>GARFIELD</b>											
Asotin (City)	0201	.072	.02			Unincorp. Areas	1200	.075									
Clarkston	0202	.072	.02			Pomeroy	1201	.075									
<b>BENTON</b>																	
Unincorp. Areas	0300	.077				<b>GRANT</b>											
Unincorp. P.T.B.A.*	0333	.083				Unincorp. Areas	1300	.079	.02								
Benton City	0301	.083			1.50	Coulee City	1301	.079	.02								
Kennewick	0302	.083	.02			Electric City	1302	.079	.02								
Prosser	0303	.083	.02		1.50	Ephrata	1303	.079	.02								
Richland	0304	.083	.02			George	1304	.079	.02								
West Richland	0305	.083				Grand Coulee	1305	.079	.02								
<b>CHELAN</b>																	
Unincorp. Areas	0400	.080	.02			Hartline	1306	.079	.02								
Cashmere	0401	.080	.02			Krupp	1307	.079	.02								
Chelan (City)	0402	.080	.03			Mattawa	1308	.079	.02								
Entiat	0403	.080	.02			Moses Lake	1309	.079	.02								
Leavenworth	0404	.080	.03			Quincy	1310	.079	.02								
Wenatchee	0405	.080	.04		1.00	Royal City	1311	.079	.02								
<b>CLALLAM</b>																	
Unincorp. Areas	0500	.084	.02			Soap Lake	1312	.079	.02								
Forks	0501	.084	.02			Warden	1313	.079	.02								
Port Angeles	0502	.084	.02			Wilson Creek	1315	.079	.02								
Sequim	0503	.084	.02			<b>GRAYS HARBOR</b>											
<b>CLARK</b>																	
Unincorp. Areas	0600	.077	.02		2.00	Unincorp. Areas	1400	.083	.03								
Unincorp. P.T.B.A.*	0666	.082	.02		2.00	Aberdeen	1401	.083	.03								
Battle Ground	0601	.082	.02			Cosmopolis	1402	.083	.03								
Camas	0602	.082	.02			Elma	1403	.083	.03								
La Center	0603	.082	.02			Hoquiam	1404	.083	.03								
Ridgefield	0604	.082	.02			McCleary	1405	.083	.03								
Vancouver	0605	.082	.02		2.00	Montesano	1406	.083	.03								
Washougal	0606	.082	.02			Oakville	1407	.083	.03								
Yacolt	0607	.082	.02			Ocean Shores	1409	.083	.03								
<b>COLUMBIA</b>																	
Unincorp. Areas	0700	.079				Westport	1408	.083	.03								
Dayton	0701	.079	.02			<b>ISLAND</b>											
Starbuck	0702	.079				Unincorp. Areas	1500	.083	.02								
<b>COWLITZ</b>																	
Unincorp. Areas	0800	.076	.02/.03			Coupeville	1501	.083	.02								
Castle Rock	0801	.076	.02/.03			Langley	1502	.083	.02								
Kalama	0802	.076	.02/.03			Oak Harbor	1503	.083	.02								
Kelso	0803	.077	.02/.03			<b>JEFFERSON</b>											
Longview	0804	.077	.02/.03			Unincorp. Areas	1600	.084	.02								
Woodland	0805	.076	.02/.03			Port Townsend	1601	.084	.02								
<b>DOUGLAS</b>																	
Unincorp. Areas	0900	.076				<b>KING</b>											
Unincorp. P.T.B.A.*	0909	.080				Unincorp. Areas**	1700	5000	.089	.086	.028						
Bridgeport	0901	.076				Algona	1701	5001	.089	.086	.028						
E. Wenatchee	0902	.080	.04			Auburn/King	1702	5002	.089	.086	.01						
Mansfield	0903	.076				Beaux Arts Village	1703	5003	.089	.086	.028						
Rock Island	0904	.080	.02			Bellevue	1704	5004	.089	.086	.03/.058						
Waterville	0905	.080				Black Diamond	1705	5005	.085	.082	.028						
<b>FERRY</b>																	
Unincorp. Areas	1000	.076				Bothell/King	1706	5006	.089	.086	.01						
Republic	1001	.076	.02			Burien	1734	5034	.089	.086	.028						
<b>FRANKLIN</b>																	
Unincorp. Areas	1100	.077	.02			Carnation	1707	5007	.085	.082	.028						
						Clyde Hill	1708	5008	.089	.086	.028						
						Covington	1712	5012	.085	.082	.028						
						Des Moines	1709	5009	.089	.086	.01						
						Duvall	1710	5010	.085	.082	.028						
						Enumclaw	1711	5011	.085	.082	.028						
						Federal Way	1732	5032	.089	.086	.01						
						Hunts Point	1713	5013	.089	.086	.028						
						Issaquah**	1714	5014	.089	.086	.01						
						Kenmore	1738	5038	.089	.086	.028						
						Kent	1715	5015	.089	.086	.01						
						Kirkland	1716	5016	.089	.086	.01						

LOCATION		LODGING				
County/City	Loc. Code No.	Combined Sales Tax (1)		Special Htl/Mtl (2)	Conv Cntr (5)	TPA (3)
<b>KING (cont.)</b>						
Lake Forest Park	1717 5017	.089	.086		.028	
Maple Valley	1720 5020	.085	.082		.028	
Medina	1718 5018	.089	.086		.028	
Mercer Island	1719 5019	.089	.086		.028	
Milton/King	1731 5031	.089	.086		.028	
Newcastle	1736 5036	.089	.086		.028	
Normandy Park	1721 5021	.089	.086		.028	
North Bend	1722 5022	.085	.082	.01	.028	
Pacific/King	1723 5023	.089	.086	.01	.028	
Redmond**	1724 5024	.089	.086	.01	.028	
Renton**	1725 5025	.089	.086	.01	.028	
Sammamish**	1739 5039	.089	.086		.028	
Sea-Tac	1733 5033	.089	.086	.01	.028	
Seattle	1726 5026	.089	.086		.07	
Shoreline	1737 5037	.089	.086		.028	
Skykomish	1727 5027	.085	.082		.028	
Snoqualmie	1728 5028	.085	.082	.01	.028	
Tukwila	1729 5029	.089	.086	.01	.028	
Woodinville	1735 5035	.089	.086	.01	.028	
Yarrow Point	1730 5030	.089	.086		.028	
<b>KITSAP</b>						
Unincorp. Areas	1800	.086		.02		
Bainbridge Island	1804	.086		.02		
Bremerton	1801	.086		.02		
Port Orchard	1802	.086		.02		
Poulsbo	1803	.086		.02		
<b>KITTITAS</b>						
Unincorp. Areas	1900	.077				
Cle Elum	1901	.077		.01		
Ellensburg	1902	.077		.02		
Kittitas (City)	1903	.077				
Roslyn	1904	.077				
South Cle Elum	1905	.077		.02		
<b>KLICKITAT</b>						
Unincorp. Areas	2000	.070				
Bingen	2001	.075				
Goldendale	2002	.075		.02		
White Salmon	2003	.075				
<b>LEWIS</b>						
Unincorp. Areas	2100	.077		.02		
Centralia	2101	.079		.02		
Chehalis	2102	.079		.02		
Morton	2103	.077		.02		
Mossyrock	2104	.077		.02		
Napavine	2105	.077		.02		
Pe Ell	2106	.077		.02		
Toledo	2107	.077		.02		
Vader	2108	.077		.02		
Winlock	2109	.077		.02		
<b>LINCOLN</b>						
Unincorp. Areas	2200	.077				
Almira	2201	.077				
Creston	2202	.077				
Davenport	2203	.077				
Harrington	2204	.077				
Odessa	2205	.077				
Reardan	2206	.077				
Sprague	2207	.077				
Wilbur	2208	.077				
<b>MASON</b>						
Unincorp. Areas	2300	.083		.02		
Shelton	2301	.083		.02		
<b>OKANOGAN</b>						
Unincorp. Areas	2400	.077		.02		
Brewster	2401	.077		.02		
Conconully	2402	.077		.02		
Coulee Dam	2403	.077		.02		
Elmer City	2404	.077		.02		
Nespelem	2405	.077		.02		
Okanogan (City)	2406	.077		.02		

LOCATION		LODGING				
County/City	Loc. Code No.	Combined Sales Tax (1)		Special Htl/Mtl (2)	Conv Cntr (5)	TPA (3)
<b>OKANOGAN (cont.)</b>						
Omak	2407	.077		.02		
Oroville	2408	.077		.02		
Pateros	2409	.077		.02		
Riverside	2410	.077		.02		
Tonasket	2411	.077		.02		
Twisp	2412	.077		.02		
Winthrop	2413	.077		.03		
<b>PACIFIC</b>						
Unincorp. Areas	2500	.078		.02		
Ilwaco	2501	.078		.02		
Long Beach	2502	.078		.03		
Raymond	2503	.078		.02		
South Bend	2504	.078		.02		
<b>PEND OREILLE</b>						
Unincorp. Areas	2600	.076		.02		
Cusick	2601	.076		.02		
Ione	2602	.076		.02		
Metaline	2603	.076		.02		
Metaline Falls	2604	.076		.02		
Newport	2605	.076		.02		
<b>PIERCE</b>						
Unincorp. Areas**	2700 5100	.082	.082	.02/.05		see pg 4 (4)
Unincorp. P.T.B.A.* **	2727 5127	.088	.085	.02/.05		
Unincorp. PTBA HBZ * ±	2787 5187	.084	.081	.02/.05		
Auburn/Pierce	2724 5124	.088	.085	.02/.05		
Bonney Lake	2701 5101	.088	.085	.02/.05		
Buckley	2702 5102	.084	.081	.02/.05		
Carbonado	2703 5103	.078	.078	.02/.05		
DuPont	2704 5104	.088	.085	.02/.05		
Eatonville	2705 5105	.078	.078	.02/.05		
Edgewood	2720 5120	.088	.085	.02/.05		
Fife	2706 5106	.088	.085	.05		
Fircrest	2707 5107	.088	.085	.02/.05		
Gig Harbor	2708 5108	.084	.081	.02/.05		
Gig Harbor HBZ±	2788 5188	.084	.081	.02/.05		
Lakewood	2721 5121	.088	.085	.05		
Milton/Pierce	2709 5109	.088	.085	.02/.05		
Orting	2710 5110	.088	.085	.02/.05		
Pacific/Pierce	2723 5123	.088	.085	.02/.05		
Puyallup	2711 5111	.088	.085	.05		
Roy	2712 5112	.078	.078	.02/.05		
Ruston	2713 5113	.088	.085	.02/.05		
South Prairie	2714 5114	.078	.078	.02/.05		
Steilacoom	2715 5115	.088	.085	.02/.05		
Sumner	2716 5116	.088	.085	.02/.05		
Tacoma	2717 5117	.088	.085	.02/.05		
University Place	2719 5119	.088	.085	.02/.05		
Wilkeson	2718 5118	.078	.078	.02/.05		
<b>SAN JUAN</b>						
Unincorp. Areas	2800	.077		.02		
Friday Harbor	2801	.077		.02		
<b>SKAGIT</b>						
Unincorp. Areas	2900	.078		.02		
Unincorp. P.T.B.A.*	2929	.080		.02		
Anacortes	2901	.080		.02		
Burlington	2902	.080		.02		
Concrete	2903	.080		.02		
Hamilton	2904	.080		.02		
La Conner	2905	.080		.02		
Lyman	2906	.080		.02		
Mount Vernon	2907	.080		.02		
Sedro Woolley	2908	.080		.02		
<b>SKAMANIA</b>						
Unincorp. Areas	3000	.070		.02		
North Bonneville	3001	.075		.02		
Stevenson	3002	.070		.02		
<b>SNOHOMISH</b>						
Unincorp. Areas**	3100	.080		.02		
Unincorp. P.T.B.A.* **	3131	.089		.02		
Arlington	3101	.085		.02		

LOCATION	LODGING				
County/City	Loc. Code No.	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Cntr (5)	TPA (3)
<b>SNOHOMISH (cont.)</b>					
Bothell/Snohomish	3120	.089	.02		
Brier	3102	.089	.02		
Darrington	3103	.085	.02		
Edmonds	3104	.089	.02		
Everett	3105	.086	.02		
Gold Bar	3106	.085	.02		
Granite Falls	3107	.085	.02		
Index	3108	.085	.02		
Lake Stevens	3109	.085	.02		
Lynnwood	3110	.089	.02		
Marysville	3111	.085	.02		
Mill Creek	3119	.089	.02		
Monroe	3112	.085	.02		
Mountlake Terrace	3113	.089	.02		
Mukilteo	3114	.089	.02		
Snohomish (City)	3115	.085	.02		
Stanwood	3116	.085	.02		
Sultan	3117	.085	.02		
Woodway	3118	.089	.02		
<b>SPOKANE</b>					
Unincorp. Areas	3200	.080	.02		
Unincorp. P.T.B.A.*	3232	.086	.02		
Airway Heights	3201	.086	.019/.039	(See note (6) below)	
Cheney	3202	.086	.02		
Deer Park	3203	.080	.02		
Fairfield	3204	.080	.02		
Latah	3205	.080	.02		
Liberty Lake	3212	.086	.02		
Medical Lake	3206	.086	.02		
Millwood	3207	.086	.02		
Rockford	3208	.080	.02		
Spangle	3209	.080	.02		
Spokane (City)	3210	.086	.02		
Spokane Valley	3213	.086	.02		
Waverly	3211	.080	.02		
Zone A	3250				1.50
Zone B	3251				1.25
Zone C	3252				1.00
Zone D	3253				.50
Zone E	3254				1.00
Zone F	3255				.50
<b>STEVENS</b>					
Unincorp. Areas	3300	.076			
Chewelah	3301	.076	.01		
Colville	3302	.076	.015		
Kettle Falls	3303	.076			
Marcus	3304	.076			
Northport	3305	.076	.02		
Springdale	3306	.076			
<b>THURSTON</b>					
Unincorp. Areas	3400	.078			
Unincorp. P.T.B.A.*	3434	.084			
Bucoda	3401	.078			
Lacey	3402	.084	.02		
Olympia	3403	.084	.02		
Rainier	3404	.078			
Tenino	3405	.078			
Tumwater	3406	.084	.02		
Yelm	3407	.084			
<b>WAHKIAKUM</b>					
Unincorp. Areas	3500	.075	.02		
Cathlamet	3501	.075	.02		
<b>WALLA WALLA</b>					
Unincorp. Areas	3600	.080	.02		
Unincorp. P.T.B.A.*	3636	.083	.02		
College Place	3601	.083	.02		
Prescott	3602	.080	.02		
Waitsburg	3603	.080	.02		
Walla Walla (City)	3604	.083	.02		

LOCATION	LODGING				
County/City	Loc. Code No.	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Cntr (5)	TPA (3)
<b>WHATCOM</b>					
Unincorp. Areas	3700	.078	.02		
Unincorp. P.T.B.A.*	3737	.084	.02		
Bellingham	3701	.084	.02		
Bellingham RDA **	3781	.084	.02		
Blaine	3702	.084	.02		
Everson	3703	.084	.02		
Ferndale	3704	.084	.02		
Lynden	3705	.084	.02		
Nooksack	3706	.084	.02		
Sumas	3707	.084	.02		
<b>WHITMAN</b>					
Unincorp. Areas	3800	.078			
Albion	3801	.078			
Colfax	3802	.078			
Colton	3803	.078			
Endicott	3804	.078			
Farmington	3805	.078			
Garfield	3806	.078			
La Crosse	3807	.078			
Lamont	3808	.078			
Malden	3809	.078			
Oakesdale	3810	.078			
Palouse	3811	.078			
Pullman	3812	.078	.02		
Rosalia	3813	.078			
St. John	3814	.078			
Tekoa	3815	.078			
Uniontown	3816	.078			
<b>YAKIMA</b>					
Unincorp. Areas	3900	.079			
Grandview	3901	.079			
Granger	3902	.079			
Harrah	3903	.079			
Mabton	3904	.079			
Moxee City	3905	.079			
Naches	3906	.079			
Selah	3907	.082			
Sunnyside	3908	.079	.02		
Tieton	3909	.079			
Toppenish	3910	.079	.02		
Union Gap	3911	.079	.02		
Wapato	3912	.079			
Yakima (City)	3913	.082	.03		
Zillah	3914	.079			
Zone A	3950				1.50
Zone B	3951				.75
Zone C	3952				.50

**FOOTNOTES:**

- Combined sales tax is a total of local and state sales tax including the 6.5% state rate, the local rate and Regional Transit Authority (RTA) rate. \*\* Indicates area is partially included within the RTA district. Additional .004 may not be due based on location. Subtract RTA at .004 from the combined sales tax if not applicable. *If you have rate questions, go to our web site at <http://dor.wa.gov>, or call 1-800-647-7706.*
  - Special Hotel/Motel and Convention and Trade Center taxes are in addition to state and local sales tax for businesses that provide lodging.
  - Tourism Promotion Area (TPA) Charge - See Special Notice available on our web site at [http://dor.wa.gov/Content/FindTaxesAndRates/SalesandUseTaxRates/LocalSales\\_Use.aspx#LodgingInfo](http://dor.wa.gov/Content/FindTaxesAndRates/SalesandUseTaxRates/LocalSales_Use.aspx#LodgingInfo).
  - Special Hotel/Motel (Pierce County):
    - 25 or less rooms/spaces = .02
    - The .02 rate does not apply for Fife, Lakewood, and Puyallup
    - 26 or more rooms/spaces = .05
  - Convention and Trade Center tax,
    - Bellevue: 59 or less rooms/spaces = .03
    - Bellevue: 60 or more rooms/spaces = .058
    - Seattle: 60 or more rooms/spaces = .07
    - All other locations in King County: 60 or more rooms/spaces = .028
  - Airway Heights:
    - Less than 40 rooms/spaces = .019
    - 40 or more rooms/spaces = .039
  - Special Hotel/Motel (Cowlitz County):
    - Less than 40 rooms/spaces = .02
    - 40 or more rooms/spaces = .03
  - Special location codes and rates in King and Pierce counties are used only to report lodging sales tax activities. (See Special Notices).
- ± Hospital Benefit Zone  
 ±± Revenue Development Area  
 Unincorporated Areas are locations outside incorporated city limits.  
 \* P.T.B.A. - Public Transportation Benefit Area.  
 - 4- \*\* Partially included within the RTA district. Additional .004 may not be due based on location.

